

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 183: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	CAIXAGEST CURTO PRAZO EDIFICIO CAIXA GERAL DE DEPOSITO AV JOAO XXI, NO63 - 2 PISO LISBON, 1000-300 PORTUGAL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	56485	\$2,789,090.35	No Liability Claim
2	CAIXAGEST MOEDA EDIFICIO CAIXA GERAL DE DEPOSITO AV JOAO XXI, NO63 - 2 PISO LISBON, 1000-300 PORTUGAL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	56486	\$6,972,725.87	No Liability Claim
3	CAIXAGEST RENDA MENSAL EDIFICIO CAIXA GERAL DE DEPOSITO AV JOAO XXI, NO63 - 2 PISO LISBON, 1000-300 PORTUGAL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	56487	\$11,156,361.39	No Liability Claim
4	CAIXAGEST RENDIMENTO EDIFICIO CAIXA GERAL DE DEPOSITO AV JOAO XXI, NO63 - 2 PISO LISBON, 1000-300 PORTUGAL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	56488	\$11,853,633.98	No Liability Claim
5	CAIXAGEST TESOURARIA EDIFICIO CAIXA GERAL DE DEPOSITO AV JOAO XXI, NO63 - 2 PISO LISBON, 1000-300 PORTUGAL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	56489	\$6,972,725.87	No Liability Claim
6	FP CAIXA REFORMA ACTIVA EDIFICIO CAIXA GERAL DE DEPOSITO AV JOAO XXI, NO63-2 PISO LISBON, 1000-300 PORTUGAL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	56484	\$2,091,817.76	No Liability Claim

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7	INTER-LOCAL PENSION FUND, THE 455 KEHO BLVD. SUITE 100 CAROL STREAM, IL 60188	09-10558 (JMP)	Structured Asset Securities Corporation	09/22/2009	31735	Undetermined	No Liability Claim
8	INTER-LOCAL PENSION FUND, THE 455 KEHOE BLVD. SUITE 100 CAROL STREAM, IL 60188	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31736	Undetermined	No Liability Claim
9	PHOENIX EDGE SERIES FUND: PHOENIX STRATEGIC ALLOCATION SERIES ATTN: JENNIFER KEARNS 100 PEARL ST. 8TH FLOOR HARTFORD, CT 06103	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/21/2009	20773	Undetermined	No Liability Claim
10	PHOENIX EDGE SERIES FUND: PHOENIX MULTI- SECTOR FIXED INCOME SERIES ATTN: JENNIFER KEARNS 100 PEARL ST. 8TH FLOOR HARTFORD, CT 06103	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/21/2009	26169	Undetermined	No Liability Claim
11	PHOENIX EDGE SERIES FUND: PHX MULTI-SECTOR SHORT TERM BOND SERIES ATTN: JENNIFER KEARNS 100 PEARL ST. 8TH FLOOR HARTFORD, CT 06103	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/21/2009	26151	Undetermined	No Liability Claim
12	PLUMBERS LOCAL 98 DEFINED BENEFIT FUND 700 TOWER DR. TROY, MI 48098		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32053	\$559,615.91	No Liability Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 183: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
13	VIRTUS BALANCED ALLOCATION FUND ATTN: JENNIFER KEARNS 100 PEARL ST., 8TH FL HARTFORD, CT 06103	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/21/2009	26165	Undetermined	No Liability Claim
14	VIRTUS BALANCED FUND ATTN: JENNIFER KEARNS 100 PEARL ST., 8TH FL HARTFORD, CT 06103	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/21/2009	26170	Undetermined	No Liability Claim
15	VIRTUS CORE BOND FUND ATTN: JENNIFER KEARNS 100 PEARL ST., 8TH FL HARTFORD, CT 06103	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/21/2009	26168	Undetermined	No Liability Claim
16	VIRTUS INCOME & GROWTH FUND ATTN: JENNIFER KEARNS 100 PEARL ST., 8TH FL HARTFORD, CT 06103	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/21/2009	26171	Undetermined	No Liability Claim
17	VIRTUS INSTITUTIONAL BOND FUND ATTN: JENNIFER KEARNS 100 PEARL ST., 8TH FL HARTFORD, CT 06103	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/21/2009	26167	Undetermined	No Liability Claim
18	VIRTUS MULTI-SECTOR FIXED INCOME FUND ATTN: JENNIFER KEARNS 100 PEARL ST., 8TH FL HARTFORD, CT 06103	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/21/2009	26173	Undetermined	No Liability Claim
19	VIRTUS MULTI-SECTOR SHORT TERM BOND FUND ATTN: JENNIFER KEARNS 100 PEARL ST., 8TH FL HARTFORD, CT 06103	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/21/2009	26174	Undetermined	No Liability Claim

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OMNIBUS OBJECTION 183: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
20	VIRTUS SHORT / INTERMEDIATE BOND FUND ATTN: JENNIFER KEARNS 100 PEARL ST., 8TH FL HARTFORD, CT 06103	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/21/2009	26177	Undetermined	No Liability Claim
TOTAL						\$42,395,971.13	

EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 183: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED OBJECTIONS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32209	\$280,920.00	No Liability Claim
2	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	09-10558 (JMP)	Structured Asset Securities Corporation	11/16/2010	67201	\$208,180.00	No Liability Claim
3	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	09-10558 (JMP)	Structured Asset Securities Corporation	11/16/2010	67202	\$901,898.00	No Liability Claim
4	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	09-10558 (JMP)	Structured Asset Securities Corporation	11/16/2010	67203	\$849,418.00	No Liability Claim
5	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	09-10558 (JMP)	Structured Asset Securities Corporation	11/16/2010	67204	\$684,508.00	No Liability Claim
6	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	09-10558 (JMP)	Structured Asset Securities Corporation	11/16/2010	67205	\$802,988.00	No Liability Claim
7	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	09-10558 (JMP)	Structured Asset Securities Corporation	11/16/2010	67206	\$2,529,600.00	No Liability Claim
8	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	09-10558 (JMP)	Structured Asset Securities Corporation	11/16/2010	67207	\$1,975,000.00	No Liability Claim

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OMNIBUS OBJECTION 183: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED OBJECTIONS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
9	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	09-10558 (JMP)	Structured Asset Securities Corporation	11/16/2010	67208	\$1,540,000.00	No Liability Claim
10	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	09-10558 (JMP)	Structured Asset Securities Corporation	11/16/2010	67209	\$819,310.00	No Liability Claim
11	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	09-10558 (JMP)	Structured Asset Securities Corporation	11/16/2010	67211	\$909,516.00	No Liability Claim
12	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	09-10558 (JMP)	Structured Asset Securities Corporation	11/16/2010	67212	\$2,051,348.00	No Liability Claim
TOTAL						\$13,552,686.00	

* - Indicates claim contains unliquidated and/or undetermined amounts